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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re: BEST PAYPHONES, INC.,

Case No. 01-B-15472 (SMB)
Chapter 11

Debtor

NOTICE OF APPEAL

BEST PAYPHONES, INC.

Debtor-Appellant,

v.

08-Civ-2553(GEL)

VERIZON NEW YORK, INC.

Claimant-Appellee.

**NOTICE OF APPEAL TO THE UNITED STATES COURT OF APPEALS
FOR THE SECOND CIRCUIT FROM THE DISTRICT COURT FOR
THE SOUTHERN DISTRICT OF NEW YORK**

COUNSEL:

PLEASE TAKE NOTICE that the Debtor-Appellant in the above-entitled action hereby appeals to the United States Court of Appeals for the Second Circuit from: 1) an Order dated and entered on June 2, 2008, dismissing an appeal from the Bankruptcy Court; 2) the Judgment related to said Order dated and entered on June 5, 2008; and 3) the Order dated and entered on July 21, 2008, denying a Motion for Reconsideration made pursuant to Fed.R.Civ.P 59.

The parties to the Judgment appealed from and the names and addresses of their respective attorneys are as follows:

George M. Gilmer, Esq.
943 Fourth Avenue
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Attorney for Debtor-Appellant

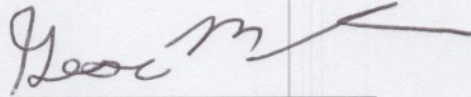
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08-2553-660174

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Attorneys for Creditor-Appellee

Dated: Brooklyn, New York
August 18, 2008

A handwritten signature in dark ink, appearing to read "George M. Gilmer", with a long horizontal stroke extending to the right.

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